

**Company Number:**\_\_\_\_\_

## **Gas Transmission Industry Operator Statement**

**Company Name:**\_\_\_\_\_



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature

Date

Printed name and title

Telephone number

## GENERAL INSTRUCTIONS

1. This operator's statement and all additional documentation apply to the calendar year ending December 31, 2010. You must submit this information to the Idaho State Tax Commission by April 30, 2011.

**Centrally Assessed Property Section  
Property Appraisal Bureau  
Idaho State Tax Commission  
P O Box 36  
Boise, ID 83722**

2. Answer all questions and attach additional sheets where necessary. If the information cannot be provided, briefly explain why.
3. Explain unusual entries and discrepancies on pages containing space for remarks or referenced supplemental pages.
4. If the space provided is insufficient, insert and number additional pages. You may use photocopies or computer-generated pages. For example, if you need to add pages to report your pipeline miles on page 14, number the pages 14A, 14B, 14C, etc.
5. Please submit any additional information that may affect the valuation of the property.
6. If requested information has already been created, you may substitute copies of that information.
7. If you do not select an option for removing intangible personal property (page 4), Option A will become the default method. For example, investments in custom software are exempted as intangible personal property. Custom software is defined as  

... software designed, and created by a vendor at the specific request of a client. The term includes services separately charged to modify existing canned software, even though the canned program remains taxable. Custom software does not include loading parameters to initialize program settings and arranging preprogrammed modules to form a complete program.
8. Include the following additional reports: the annual report to partners and stockholders, operating and financial year-end company report, and Federal Energy Regulatory Commission Form No. 2.
9. Please provide the five-year projections on page 7.
10. The taxpayer or an authorized agent must provide all information requested by the Idaho State Tax Commission. The taxpayer must provide correct and reliable information. If the requested information is not provided, the Tax Commission will assess the property as fairly and equitably as possible using the best information it possesses. The taxpayer will have no right to appeal such assessment. See Idaho Code section 63-404 and IDAPA Rule 35.01.03.404.06.

**If you have any questions about completing this form, please call our office at (208) 334-7722.**

# COMPANY INFORMATION

## Appraisal Tax Representative

Representative (This person will receive the appraisal and all appraisal correspondence.)		
Title		
Mailing Address		
Address Line 1		
Address Line 2		
City	State	Zip Code
Country (if not in the U.S.)		Federal Employer Identification Number
E-Mail Address		
Telephone Number		Fax Number

## Mapping and Tax Code Area Representative

Representative (This person will receive the tax code area mapping information.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

## Tax Bill Representative

Representative (This person will receive the tax bill.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

IMPORTANT CHANGES DURING THE YEAR

## EXEMPTIONS

The following items are exempt. Show the value for each applicable item and explain how you determined the value. In all instances you must show **depreciated** or **amortized** values. Attach a separate page for calculations, if needed.

	Value	Calculation (Include account number or detailed description.)
A. Licensed Vehicles (§63-602J) (Include only vehicles licensed in Idaho.)		
B. Pollution Control (§63-602P) (Include only pollution control equipment in Idaho.) <b>Property Tax Rule 619: You must file the completed declaration by March 15, 2011.</b>		
C. Intangible Personal Property (§63-602L and Property Tax Rule 615)		
Contracts and Contract Rights		
Copyrights		
Custom Computer Programs (See general instructions, page 1, item 7.)		
Customer Lists		
Franchises		
Goodwill		
Licenses		
Patents		
Rights-of-way that are possessory only and not accompanied by title		
Trademarks		
Trade Secrets		

Check the preferred option to remove intangible personal property from the appraised value.

- ☐ Option A. Value of exempt intangible personal property is subtracted out at the system level.
- ☐ Option B. Value of exempt intangible personal property is subtracted out at the state level.
- ☐ Option C. Value of exempt intangible personal property is excluded from the value using valuation models which value only the nonexempt assets.

## COST INDICATOR DATA

	Item	Account Number or Page Number	System			Idaho		
			Beginning Balance	Year-End Balance	Accumulated Depreciation & Amortization	Beginning Balance	Year-End Balance	Accumulated Depreciation & Amortization
	<b>PLANT IN SERVICE</b>							
1	Intangibles							
2	Production and Gathering	325.1-338						
3	Extraction	340-347						
4	Storage	350.1-363.5						
5	Transmission	365.1-371						
6	Distribution	374-387						
7	General (less transportation)	389-399						
8	Transportation	392						
9	Unclassified Plant							
10	<b>TOTAL PLANT IN SERVICE (Add Lines 1 thru 9)</b>							
	<b>OTHER PLANT</b>							
11	Leased to Others	104						
12	Plant Held for Future Use	105						
13	Construction Work in Progress	107						
14	Completed Construction Not Classified	106						
15	Plant Material & Operating Supplies	154						
16	Contributions in Aid of Construction							
17	<b>TOTAL UTILITY PLANT (Line 10 plus Lines 11 thru 16)</b>							

INCOME INDICATOR DATA						
			System		Idaho	
	Item	Account No.	Current Year	Prior Year	Current Year	Prior Year
1	Gross Operating Revenue	400				
	OPERATING EXPENSES					
2	Operation	401				
3	Maintenance	402				
4	Depreciation	403				
5	Amortization & Depletion	404-405				
6	Amortization Acquisition Adjustment	406				
7	Amortization Property Losses	407				
	TAXES-OPERATING PROPERTY					
8	Taxes (Other than income)	408.1				
9	Property Tax					
10	All Other					
11	Taxes Paid on CIAC					
12	Federal Income Taxes	409.1				
13	State/Other Income Taxes	409.1				
14	Provision for Deferred Income Taxes	410.1				
15	Less Provision for Deferred Income Tax Credit	411.1				
16	Investment Tax Credit Adjustment Net	411.4				
17	Gain on Disposal of Utility Plant	411.6				
18	Loss on Disposal of Utility Plant	411.7				
19	Total Operating Expenses (Lines 2 through 18)					
20	Net Utility Operating Income (Line 1 less Line 19)					
21	List Other Operating Income, Expenses, Deductions (Attach detail.)					
22						
23						
24						
25						
26	Latest Actual Rate of Return					
27	Allowed Rate of Return					

Five-Year Projections					
	20__	20__	20__	20__	20__
Operating Income					
Operating Cash Flows					
Capital Expenses					
If you have projections beyond the next five years, please provide this data on additional sheets.					
Remarks:					



COMMON STOCK DATA			
Company			Report for Year Ending
Trading Symbol			Parent
Exchange			Subsidiary
Stock Not Traded			
Month	High Price	Low Price	
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Average			
Number of Shares Outstanding at Beginning of Year			
Number of Shares Outstanding at End of Year			
Average Price x Shares Outstanding			
SOURCE (Check the source used.)			
Moody's	Value Line	Standard & Poor's	Other

PREFERRED STOCK DATA			
Company			Report for Year Ending
Trading Symbol			Parent
Exchange			Subsidiary
Stock Not Traded			
Month	High Price	Low Price	
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Average			
Number of Shares Outstanding at Beginning of Year			
Number of Shares Outstanding at End of Year			
Average Price x Shares Outstanding			
SOURCE (Check the source used.)			
Moody's	Value Line	Standard & Poor's	Other

LONG-TERM DEBT	
(Include long-term debt that matures within one year.)	
1. Long-term debt	
2. Other long-term debt	
3. Total long-term debt	

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Debt Outstanding - All Companies

Company \_\_\_\_\_

Average Rating \_\_\_\_\_ S & P's \_\_\_\_\_ Moody's \_\_\_\_\_

[illegible]

ADDITIONAL BALANCE SHEET INFORMATION			
Title of Account	Account Number or Page Number	Balance at Beginning of Year	Balance at End of Year
OTHER PROPERTY AND INVESTMENTS			
Non-Utility Property	121		
Accumulated Provision for Depreciation & Amortization	122		
Investment in Associated Companies	123		
Investment in Subsidiary Companies	123.1		
Other Investments	124		
Special Funds	125-128		
CURRENT AND ACCRUED ASSETS			
Acquisition Adjustment	114		
Cash	131		
Special Deposits	132-134		
Working Funds	135		
Temporary Cash Investments	136		
Notes Receivable	141		
Customer Accounts Receivable	142		
Other Accounts Receivable	143		
Accumulated Provision for Uncollectible Accounts	144		
Notes Receivable From Associated Companies	145		
Accounts Receivable From Associated Companies	146		
Fuel Stock	151		
Fuel Stock Expense Undistributed	152		
Extracted Products (Gas)	153		
Stores Expense Undistributed	163		
Gas Stored: Noncurrent	117.3		
Current	164.1		
Liquefied Natural Gas Held for Processing	164.2		
Prepayments	165		
Advances for Gas Exploration Development & Production	166		
Other Advances for Gas	167		
Interest and Dividends Receivable	171		
Rents Receivable	172		
Accrued Utility Revenues	173		
Miscellaneous Current and Accrued Assets	174		
Residual & Extract Production	153		
Other Material & Supplies	156		
Merchandise	155		

## ADDITIONAL BALANCE SHEET INFORMATION (continued)

	Title of Account	Account Number or Page Number	Balance at Beginning of Year	Balance at End of Year
35	Gas Stored - Nonrecoverable Gas			
36	Noncurrent			
37	Current			
38	Liquefied - Heel Gas			
39	Line Pack Gas			
40	Locally Assessed Property			
41	Land Right-of-Way Damages, etc.			
42	Other			
	<b>DEFERRED DEBITS</b>			
43	Unamortized Debt Expense	181		
44	Extraordinary Property Losses	182.1		
45	Unrecovered Plant & Regulatory Study Costs	182.2		
46	Preliminary Survey and Investigation Charges	183.1& 2		
47	Clearing Accounts	184		
48	Temporary Facilities	185		
49	Miscellaneous Deferred Debits	186		
50	Deferred Losses From Disposition of Utility Plant	187		
51	Research, Development, and Demonstration	188		
52	Unamortized Loss on Reacquired Debt	189		
53	Accumulated Deferred Income Taxes	190		
54	Unrecovered Purchased Gas Costs	191		
	<b>PROPRIETARY CAPITAL</b>			
55	Capital Stock Subscribed	202, 205		
56	Stock Liability for Conversion	203, 206		
57	Premium on Capital Stock	207		
58	Other Paid-In Capital	208-211		
59	Installments Received on Capital Stock	212		
60	Less Discount on Capital Stock	213		
61	Less Capital Stock Expense	214		
62	Retained Earnings	215-216		
63	Unappropriated Undistributed Subsidiary Earnings	216.1		
64	Less Required Capital Stock	217		
	<b>LONG-TERM DEBT</b>			
65	Unamortized Premium on Long-Term Debt	225		
66	Less Unamortized Discount on Long-Term Debt	226		

ADDITIONAL BALANCE SHEET INFORMATION (continued)			
Title of Account	Account Number or Page Number	Balance at Beginning of Year	Balance at End of Year
OTHER NONCURRENT LIABILITIES			
Obligations Under Capital Leases - Noncurrent	227		
Accumulated Provision for Property Insurance	228.1		
Accumulated Provision for Injuries and Damages	228.2		
Accumulated Provision for Pensions and Benefits	228.3		
Accumulated Miscellaneous Operating Provisions	228.4		
Accumulated Provision for Rate Refunds	229		
CURRENT AND ACCRUED LIABILITIES			
Notes Payable	231		
Accounts Payable	232		
Notes Payable to Associated Companies	233		
Accounts Payable to Associated Companies	234		
Customer Deposits	235		
Taxes Accrued	236		
Interest Accrued	237		
Dividends Declared	238		
Matured Long-Term Debt	239		
Matured Interest	240		
Tax Collections Payable	241		
Miscellaneous Current and Accrued Liabilities	242		
Obligations Under Capital Leases - Current	243		
DEFERRED CREDITS			
Customer Advances for Construction	252		
Accumulated Deferred Investment Tax Credits	255		
Deferred Gains From Disposition of Utility Plant	256		
Other Deferred Credits	253		
Unamortized Gain on Reacquired Debt	257		
Accumulated Deferred Income Taxes	281-283		

## MILEAGE BY TAX CODE AREA

Report information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

<b>County</b> (List in alpha order.)	<b>Tax Code Area Number</b> (List in numerical order within county.) (One total per code area per county) <sup>1</sup>	<b>Description of Property</b>	<b>Pipeline Mileage - Report by Pipe Size</b> (Carry to two decimal places.)

<sup>1</sup> Please put counties in alphabetical order and the tax code areas in numerical order. Please list only one total per tax code area.

## PROPERTY NOT APPORTIONED (SITUS)

Report information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

County	Tax Code Area Number	Description of Property	Undepreciated Investment <sup>1</sup> (Round to the nearest dollar.)

<sup>1</sup>Report undepreciated investment in situs property including microwaves and/or radio relay stations.



# IDAHO DECLARATION OF LEASED MACHINES AND EQUIPMENT

County	Tax Code Area Number	Name of Leasing Company	Number of Units	Description of Equipment Leased	Year Built	Original Cost (New)	Tax Commission Use Only
							Market Value

# SYSTEM DECLARATION OF LEASED PROPERTY NONCAPITALIZED LEASES

(Furnish copies of all leases.)

Location of Property	Leased From	Description of Property	Year Built	Original Cost (New)	Rental Expense